

## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	the	Matter	of	the	Appeals	of	)	
MAN	IUEL	LOPEZ	CHA]	IDEZ	AND		•	
MIRIAM CHAIDEZ								

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## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed January 28, 1983, by Manuel Lopez Chaidez and Miriam Chaidez for rehearing of their appeals from the action of the Franchise Tax Board,' we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of January 3, 1983, be and the same is hereby affirmed.

Done at Sacramento, California, this 1st day of March, 1983, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Collis, Mr. Nevins, and Mr. Harvey present.

	_, Chairman-
Ernest J. Dronenburg, Jr.	_, Member
Conway H. Collis	_, Member
Richard Nevins	, Member
Walter Harvey*	, Member

<sup>\*</sup>For Kenneth Cory, per Government Code Section 7.9